

Article - Tax - General

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§8-402.1.

(a) (1) In addition to any tax imposed under § 8-402 of this subtitle, a franchise tax is imposed for each calendar year on each public service company engaged in the transmission, distribution, or delivery of electricity or natural gas in the State.

(2) The tax imposed under this section is measured by kilowatt hours of electricity or therms of natural gas delivered by the public service company for final consumption in the State.

(b) The tax imposed under subsection (a) of this section does not apply to therms of natural gas delivered for final consumption by a public service company that is:

- (1) a county; or
- (2) a municipal corporation.

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